

WEBSTER PARISH CONVENTION AND  
VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2012

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Annual Financial Statements  
As of and for the Year Ended December 31, 2012  
With Supplemental Information Schedules

CONTENTS

	<u>Statement</u>	<u>Page</u>
Independent Accountants' Review Report		1
<u>Basic Financial Statements</u>		
Government-Wide Financial Statements:		
Statement of Net Position	A	4
Statement of Activities	B	5
Fund Financial Statements:		
Balance Sheet	C	6
Reconciliation of the Governmental Fund Balance Sheet to the Government-Wide Financial Statement of Net Position	D	7
Statement of Revenues, Expenditures, and Changes in Fund Balances	E	8
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of the Governmental Fund to the Statement of Activities	F	9
Notes to the Financial Statements		10
<u>REQUIRED SUPPLEMENTAL INFORMATION</u>		
Budget Comparison Schedule	<u>Schedule</u> 1	<u>Page</u> 17
<u>Other Reports</u>		
Independent Accountants' Report on Applying Agreed Upon Procedures		19
Louisiana Attestation Questionnaire		22
<u>Other Supplemental Schedules</u>		
Schedule of Compensation Paid Board Members	2	25
Summary Schedule of Prior Year Findings	3	26
Corrective Action Plan for Current Year Findings	4	27

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INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Commissioners of the  
Webster Parish Convention and  
Visitors Commission

We have reviewed the accompanying financial statements of the governmental activities and the major fund of the Webster Parish Convention and Visitors Commission, a component unit of the Webster Parish Police Jury, as of and for the year ended December 31, 2012, which collectively comprise the Commission's basic financial statements as listed in the table of contents. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the management of the Webster Parish Convention and Visitors Commission. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

The management of the Webster Parish Convention and Visitors Commission is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements for them to be in conformity with accounting principles generally accepted in the United States of America. The budgetary comparison information on page 17 is presented for purposes of additional analysis. Such information, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting and for placing the basic financial statements in an appropriate operational, economic, or historical context. The other supplemental schedules on pages 25 through 27 are not a required part of the basic financial statements and are presented for purposes of additional analysis. The supplementary information on pages 17 and 25 through 27 has not been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, but were compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and accordingly we do not express an opinion or provide any assurance on such supplementary information.

The Webster Parish Convention and Visitors Commission has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

In accordance with the Louisiana Governmental Audit Guide and the provisions of state law, we have issued a report dated June 26, 2013 on the results of our agreed-upon procedures.

*Jameson, Wise & Martin*

Minden, Louisiana

June 26, 2013

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
 WEBSTER PARISH POLICE JURY  
 Minden, Louisiana

Statement of Net Position  
 December 31, 2012

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 306,587
Investments	216,138
Accounts receivable	<u>46,384</u>
Total assets	<u>569,109</u>
<b>LIABILITIES</b>	
Accounts Payable	<u>1,473</u>
<b>NET POSITION</b>	
Unrestricted	<u>567,636</u>
Total net position	<u>\$ 567,636</u>

See accompanying notes and independent accountants' review report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Statement of Activities  
For the Year Ended December 31, 2012

		Program Revenues		Governmental activities:
	Expenses	Charges for services	Operating grants & contributions	Net (expenses)/revenue
<b>Governmental activities:</b>				
Culture and tourism	\$ 306,557	\$ -	\$ -	\$ (306,557)
General revenues:				
Occupancy taxes				159,447
Intergovernmental				176,727
Interest				<u>5,762</u>
Total general revenues				341,936
Change in net position				35,379
Net position - beginning				<u>532,257</u>
Net position - ending				<u>\$ 567,636</u>

See accompanying notes and independent accountants' review report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
 WEBSTER PARISH POLICE JURY  
 Minden, Louisiana

Balance Sheet - Governmental Fund  
 December 31, 2012  
 With Comparative Totals for December 31, 2011

	<u>General Fund</u>	
	<u>2012</u>	<u>2011</u>
<b>ASSETS</b>		
Cash	\$ 306,587	\$ 271,083
Investments	216,138	210,377
Accounts receivables	46,384	55,945
Total assets	<u>\$ 569,109</u>	<u>\$ 537,405</u>
 <b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Accounts payable	\$ 434	\$ 3,795
Payroll liabilities	1,039	1,353
Total liabilities	<u>1,473</u>	<u>5,148</u>
 Fund equity:		
Assigned	<u>567,636</u>	<u>532,257</u>
Total fund equity	<u>567,636</u>	<u>532,257</u>
 Total liabilities and fund equity	<u>\$ 569,109</u>	<u>\$ 537,405</u>

See accompanying notes and independent accountants' review report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
MINDEN, LOUISIANA

Reconciliation of the Governmental Fund Balance Sheet  
to the Government-Wide Financial Statement of Net Position

December 31, 2012

Amounts reported for governmental activities in the Statement of Net Position are different because:

Fund Balance, Total Governmental Fund (Statement C)	\$ 567,636
Liabilities not due and payable in the current period and, therefore, not reported in the governmental funds	<u>-</u>
Net Position of Governmental Activities (Statement A)	<u>\$ 567,636</u>

See accompanying notes and independent accountants' review report.



WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
 WEBSTER PARISH POLICE JURY  
 Minden, Louisiana

Governmental Fund  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 For the Year Ended December 31, 2012  
 With Comparative Totals for the Year Ended December 31, 2011

	General Fund	
	<u>2012</u>	<u>2011</u>
<b>Revenues:</b>		
Taxes - Occupancy	\$ 159,447	\$ 172,823
Intergovernmental revenue	176,727	156,370
Interest	5,762	5,789
Grants	-	36,721
Total revenues	<u>341,936</u>	<u>371,703</u>
<b>Expenditures:</b>		
Operating management fees	33,300	35,365
Tax collection fees	2,255	2,432
Travel and seminars	16,992	16,020
Advertising and printing	108,520	149,785
Dues and subscriptions	1,575	2,875
Professional fees	2,750	8,751
Telephone	2,960	3,385
Internet	1,319	1,209
Grant Funds	46,320	121,837
North LA Coalition	5,000	5,000
Salary and related benefits	72,464	69,908
Insurance	401	437
Repairs & Maintenance	6,755	785
Office Supplies	1,464	3,487
Miscellaneous	4,482	1,002
Total expenditures	<u>306,557</u>	<u>422,278</u>
Excess (deficiency) of revenues over expenditures	35,379	(50,575)
Fund balance at beginning of year	<u>532,257</u>	<u>582,832</u>
Fund balance at end of year	<u>\$ 567,636</u>	<u>\$ 532,257</u>

See accompanying notes and independent accountants' review report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
MINDEN, LOUISIANA

Reconciliation of the Statement of Revenues, Expenditures, and  
Changes in Fund Balance of the Governmental Fund to the  
Statement of Activities

For the Year Ended December 31, 2012

Amounts reported for governmental activities in the Statement of Activities are different because:

Net Change in Fund Balance, Governmental Fund (Statement E)	\$	35,379
Expenses that do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds		<u>-</u>
Change in net position of governmental activities (Statement B)	\$	<u>35,379</u>

See accompanying notes and independent accountants' review report.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2012

INTRODUCTION

The Webster Parish Convention and Visitors Commission was created by Ordinance No. 859 of Webster Parish Police Jury in May 1991. The purposes of the Commission are (1) to represent the business and civic community on an organized and non-profit basis for the solicitation and servicing of conventions and for the promotion of visitor activity within the Parish of Webster and (2) to present necessary facilities, equipment, and services to visitors and convention officials.

The governing authority of the Commission is a board of directors composed of seven members who shall serve without compensation. The directors are appointed by the Webster Parish Police Jury from nominations made by various governmental entities and other organizations within the Parish. The Directors are appointed to serve a term of three years.

The accounting and reporting practices of the Webster Parish Convention and Visitors Commission conform to generally accepted accounting principles as applicable to governmental units. Such accounting and reporting procedures also conform to the industry audit guide, Audits of State and Local Governmental Units, published by the American Institute of Certified Public Accountants, and to the applicable Louisiana Revised Statutes.

GASB Statement No. 14, The Reporting Entity, established criteria for determining the governmental reporting entity and component units which should be included within the reporting entity. Under the provisions of this statement, the Commission is considered a component unit of the Webster Parish Police Jury, the financial reporting entity. The police jury is financially accountable for the Commission because it appoints a voting majority of the board and has the ability to impose its will on them.

The accompanying financial statements present information only on the funds maintained by the Commission and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise that financial reporting entity.

1. Summary of Significant Accounting Policies

**A. Government-Wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the Webster Parish Convention and Visitors Commission (Commission). Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are

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Notes to the Financial Statements  
As of and for the Year Ended December 31, 2012

clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds. The major individual governmental fund, which is the general fund, is reported in the fund financial statements.

**B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The accompanying financial statements of the Commission have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Occupancy and sales taxes are recognized as revenues in the year for which they are earned. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Although most expenditures are recorded when a liability is incurred, as under accrual accounting, the measurement focus of a governmental fund significantly affects what items are to be considered expenditures in the governmental fund. Expenditures, and the related liabilities, are accrued when they are expected to be paid out of revenues recognized during the current period. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Occupancy and hotel sales taxes and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the government receives cash.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2012

The Commission reports the following major governmental fund:

The General Fund is the Commission's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, then unrestricted resources as they are needed.

**C. Deposits and investments**

For reporting purposes, cash and cash equivalents include cash and demand deposits. Under state law, the commission may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the commission may invest in United States bonds, treasury notes, or certificates of deposit. These are classified as investments if their original maturities exceed 90 days; however, if original maturities are 90 days or less, they are classified as cash equivalents.

**D. Accounts receivable**

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. No allowance for uncollectible accounts receivable is established since all receivables are determined to be 100% collectible.

**E. Capital assets**

Capital assets, which include property, plant and equipment, are reported as governmental activities in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The Commission maintains a threshold level of \$2,500 or more for capitalizing capital assets. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add value to an asset or materially extend an asset's useful life are not capitalized.

As of December 31, 2012, there were no capital assets exceeding the threshold level of \$2,500.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana

Notes to the Financial Statements  
As of and for the Year Ended December 31, 2012

**F. Budgets and budgetary accounting**

The Commission follows these procedures in establishing the budgetary data reflected in these financial statements:

- 1) An annual budget of receipts and expenditures is prepared and adopted by the Board of Commissioners.
- 2) Each annual budget of the Commission for the next fiscal year is filed with the Webster Parish Police Jury before the beginning of the current fiscal year.
- 3) The budget for the general fund is not adopted on a basis consistent with generally accepted accounting principles (GAAP).
- 4) Appropriations lapse at the end of each fiscal year.
- 5) The revenues and expenditures shown on page 8 are reconciled with the amounts reflected on the budget comparison on page 16 as follows:

Excess of revenues and other sources over expenditures and other uses (GAAP Basis)	\$ 35,379
Adjustments:	
Decrease in hotel tax receivables	9,562
Increase in accounts payable	<u>(3,677)</u>
Excess of revenues and other sources over expenditures and other uses (CASH Basis)	\$ <u>41,264</u>

**G. Fund equity classifications**

The Commission implemented the provisions of Governmental Accounting Standards Board Statement 54, which redefined how fund balances are presented in the fund financial statements. In the fund financial statements, fund balances are classified as follows:

**Nonspendable** - Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

**Restricted** - Amounts that can be spent only for specific purposes because of state or federal laws, or externally-imposed conditions by grantors or creditors.

**Committed** - Amounts that can only be used for specific purposes determined by a formal action of the Board of Commissioners. These amounts cannot be used for any other purpose unless the District's board removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
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Notes to the Financial Statements  
As of and for the Year Ended December 31, 2012

Assigned - Amounts that are designated as committed by the Board of Commissioners but are not spendable until a budget ordinance is passed.

Unassigned - All amounts not included in other spendable classifications. The Commission has not adopted a policy to maintain the General Fund's unassigned fund balance above a certain minimum level.

When fund balance resources are available for a specific purpose, the Commission would use the most restrictive funds first in the following order: restricted, committed, assigned, and unassigned as they are needed. However, it reserves the right to selectively spend unassigned resources first and to defer the use of the other classified funds.

**H. Comparative data**

Comparative total data for the prior year has been presented in the accompanying balance sheet – governmental fund and statement of revenues, expenditures and changes in fund balance, in order to provide an understanding of changes in the Commission's financial position and operations. However, comparative data (i.e., presentation of prior year totals) have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

**2. Cash and cash equivalents**

At December 31, 2012, the Commission has cash and cash equivalents (book balances) totaling \$271,083, as follows:

Interest-bearing deposits	\$ 315
Demand deposits	<u>306,272</u>
Total deposits	\$ <u>306,587</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 2012, the Commission has \$537,779 in collected bank balances. These deposits are secured from risk by \$537,779 of federal deposit insurance and \$198,002 of pledged securities.

**3. Investments**

At December 31, 2012, the Commission had investments of \$216,138, in three (3) certificates of deposit whose maturities are in excess of 90 days. The certificates of deposit are secured from risk by federal deposit insurance and pledged securities.

WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
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Notes to the Financial Statements  
As of and for the Year Ended December 31, 2012

4. Hotel/motel occupancy taxes

Funds for the Commission are derived from an occupancy tax levied on hotel and motel rooms and overnight camp facilities located within the Parish of Webster, with the exception of the Methodist Conference Center. Effective July 1, 2006, the occupancy tax increased from 2% to 4%.

5. Retirement Benefit Plans

Effective November 20, 2012, the Commission elected to enact a Retirement Benefit Plan. The plan consists of a ROTH IRA held by each employee. The employees have contributions deducted directly from their personal bank accounts. The Commission then matches the contributions for each employee. There is a maximum contribution amount of \$300 per month or \$3,600 per year for each employee. No contributions are made once an employee is no longer employed with the Commission. There is a ninety (90) day waiting period for new employees to be able to participate in the plan.

The Commission's contribution to the Roth IRA's for its employees for the year ending December 31, 2012 was \$500.



WEBSTER PARISH CONVENTION & VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
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Governmental Fund Type - General Fund  
Statement of Revenues, Expenditures, and Changes in  
Fund Balance - Budget (CASH) and Actual  
For the Year Ended December 31, 2012

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Over (Under)
<b>Revenues:</b>				
Taxes - Occupancy	\$ 171,000	\$ 172,000	\$ 161,054	\$ (10,946)
Intergovernmental revenue	172,938	172,000	184,813	12,813
Interest	-	-	5,762	5,762
Total revenues	<u>343,938</u>	<u>344,000</u>	<u>351,629</u>	<u>7,629</u>
<b>Expenditures:</b>				
Operating management fees	33,300	33,300	33,300	-
Professional fees	4,000	3,184	3,183	1
Tax collection fees	2,500	2,500	2,255	245
Travel and seminars	16,000	17,000	16,994	6
Advertising and printing	101,000	110,000	110,217	(217)
Dues and subscriptions	1,900	2,300	2,470	(170)
Grant Funds	77,000	49,000	46,321	2,679
North LA Coalition	5,000	5,000	5,000	-
Salary and related benefits	73,538	76,038	72,910	3,128
Insurance	500	400	401	(1)
Telephone	3,500	3,100	3,119	(19)
Office Supplies	1,200	1,500	1,464	36
Internet	1,300	1,300	1,319	(19)
Repair and Maintenance	7,200	7,200	6,930	270
Miscellaneous	16,000	4,300	4,482	(182)
Total expenditures	<u>343,938</u>	<u>316,122</u>	<u>310,365</u>	<u>5,757</u>
Excess of revenues over expenditures	-	27,878	41,264	13,386
Fund balance at beginning of year	<u>481,460</u>	<u>481,460</u>	<u>481,460</u>	<u>-</u>
Fund balance at end of year	<u>\$ 481,460</u>	<u>\$ 509,338</u>	<u>\$ 522,724</u>	<u>\$ 13,386</u>

See independent accountants' review report.

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**INDEPENDENT ACCOUNTANTS' REPORT**  
**ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Commissioners of the  
Webster Parish Convention and  
Visitors Commission

We have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of the Webster Parish Convention and Visitors Commission and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Commission's compliance with certain laws and regulations during the year ended December 31, 2012 included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

***Public Bid Law***

1. Select all expenditures made during the year for material and supplies exceeding \$30,000, or public works exceeding \$150,000, and determine whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).

We observed no expenditures made during the year for equipment exceeding \$30,000 or public works projects exceeding \$150,000.

***Code of Ethics for Public Officials and Public Employees***

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list for all board members with the required information.

3. Obtain from management a listing of all employees paid during the period under examination.

Management provided us with a list of all employees.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

The employees were not included in any of the listings obtained from management.

### ***Budgeting***

5. Obtained a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original and the amended budget.

6. Trace the budget adoption and amendments to the minute book.

The 2012 proposed budget was presented for approval at the November 16, 2011, meeting, which is within the required 15 days before year-end required by state law. We traced the amendment to the budget to the minutes of the meeting held on November 20, 2012, which indicated that the amendments were appropriately adopted.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the final budget to actual revenues and expenditures. Actual revenues and expenditures for the year did not exceed the 5% limit.

### ***Accounting and Reporting***

8. Randomly select 6 disbursements made during the period under examination and:

- (a) trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

- (b) determine if payments were properly coded to the correct fund and general ledger account; and

All six payments were properly coded to the correct fund and general ledger account.

- (c) determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from a member of the Board of Commissioners.

### *Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).

The Webster Parish Convention and Visitors Commission is only required to post a notice of each meeting and the accompanying agenda on the door of the Commission's office. Although management asserted that such documents were properly posted, we could find no evidence supporting that assertion other than an unmarked copy of the notices and agendas.

### *Debt*

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds, or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits that appeared to be proceeds of bank loans, bonds, or like indebtedness.

### *Advances and Bonuses*

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees, which may constitute bonuses, advance, or gifts.

Payroll reports were examined along with a review of the minutes for the year. We noted no payments to employees that would constitute advances, bonuses, or gifts.

Our prior year report, dated June 28, 2012, included no comments.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the Webster Parish Convention and Visitors Commission and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Jameson, Wise & Martin*

Minden, Louisiana  
June 26, 2013

LOUISIANA ATTESTATION QUESTIONNAIRE  
(For Attestation Engagements of Government)

(Date Transmitted)

Jamieson Wise & Martin  
601 Main Street  
Minden LA 71055

In connection with your review of our financial statements as of 12/31/12 and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the Louisiana Governmental Audit Guide, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 2/11/2013.

**Public Bid Law**

It is true that we have complied with the public bid law, R.S. Title 38:2211-2296, and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes ☒ No ☐

**Code of Ethics for Public Officials and Public Employees**

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes ☒ No ☐

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes ☒ No ☐

**Budgeting**

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes ☒ No ☐

**Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes ☒ No ☐

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes ☒ No ☐

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes ☒ No ☐

**Meetings**

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes ☒ No ☐

**Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements,

without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes ☒ No ☐

#### Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes ☒ No ☐

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance that may occur subsequent to the issuance of your report.

<u>Mary McKinney</u>	Secretary	<u>2.11.2013</u>	Date
<u>Robert M. McLean</u>	Treasurer	<u>2.11.2013</u>	Date
<u>Sammy</u>	President	<u>2.11.2013</u>	Date

**WEBSTER PARISH CONVENTION & VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana**

**Schedule of Compensation Paid Board Members  
For the Year Ended December 31, 2012**

The following serve on the Board of Commissioners without compensation:

Kerry Easley	Chairman
Jay Kumar	Commissioner
Mary McKinney	Commissioner
Jerry Madden	Commissioner
Lamar Smith	Commissioner
Terry Snook	Commissioner
Sam Black	Commissioner

**WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana**

**Summary Schedule of Prior Findings  
For the Year Ended December 31, 2012**

No items required to be reported.



**WEBSTER PARISH CONVENTION AND VISITORS COMMISSION  
WEBSTER PARISH POLICE JURY  
Minden, Louisiana**

**Corrective Action Plan for Current Year Findings  
For the Year Ended December 31, 2012**

No items required to be reported.